

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 5.5: CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT APPEALS AND PETITIONS FOR RECOVERY OF SEIZED CIGARETTE AND TOBACCO PRODUCTS.

5256. PETITIONS FOR RECOVERY OF SEIZED CIGARETTE AND TOBACCO PRODUCTS.

Petitions to request the recovery of cigarette and tobacco products seized pursuant to the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, § 30001 et seq.) or the Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.) must be filed in accordance with chapter 9.5 (commencing with section 4500) of division 2 of title 18 of the California Code of Regulations and shall be reviewed as provided therein.

Note: Authority cited: Section 22971.2, Business and Professions Code; and Section 30451, Revenue and Taxation Code. Reference: Sections 22974.3, 22978.2 and 22980.2, Business and Professions Code; and Section 30438, Revenue and Taxation Code.

History: 1. Adopted November 19, 2013, effective April 1, 2014. The new regulation requires specified petitions to be filed and reviewed in accordance with the Board's Cigarette and Tobacco Products Licensing Act regulations.